

## Washington State Auditor's Office

### Human Resource Management System Audit

Financial Management Advisory Council

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## Audit Scope

- Application Controls
  - Accuracy and completeness of input, processing and reporting of information
  - Significant calculations
- General Controls
  - Access to critical functions
  - Access to data and computer programs
  - Program change controls
  - Back-up and recovery
- Also
  - Separation of duties
  - Interfaces between HRMS and AFRS, DRS and HCA



## Significant Areas

- State Auditor's Office review of the HRMS development, coordination, and administrative functions at DOP
- State Auditor's Office review of controls at selected user agencies – Transportation, State Patrol, Financial Management, Corrections, State Auditor's Office
- Contracted with Deloitte to help us evaluate if roles and access were appropriate at Personnel and user agencies, primarily focusing on separation of duties.



## Audit Results

We identified five findings addressed to Personnel, Financial Management and Information Services. They included:

- An excessive number of employees at state agencies have access to critical functions. This included excessive access at Personnel and user agencies.
- An excessive number of employees in payroll offices have conflicting duties. This also included Personnel employees and user agencies.
- Employees at user agencies can make unauthorized changes to data. This was primarily due to a lack of supervisory review of transactions.
- HRMS was not supported by a disaster-recovery back-up site.
- Several manual HRMS processes should be automated.



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